



REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information – Schedule of Funding Progress

Analysis of the dollar amounts of actuarial value of assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funding status on a going-concern basis. Analysis of the plan over time indicates whether the plans are becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plans' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller the percentage, the stronger the plan. The latest actuarial valuation for the Plans was performed as of July 1, 2005. Information about the actuarial accrued liability for the Comprehensive Pension Plans, Deputy Sheriffs' Supplemental Pension Plans, and the Correctional Officers' Supplemental Pension Plans in 2003 and 2001 are not available because the prior actuarial valuations were as of July 1, 2005, July 1, 2004, July 1, 2003, and January 1, 2002. Information about the actuarial accrued liability of the Supplemental Pension Plans (except for Deputy Sheriff's and Correctional Officers Plans') is not available as of 2004 and 2002, because the prior actuarial valuations were as of July 1, 2005, July 1, 2004, January 1, 2003 and January 1, 2001. The significant actuarial assumptions used to compute the accrued actuarial liability are the same as those used to compute the actuarially determined contribution requirements.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered payroll ((b-a)/c)
Comprehensive Pension Plans:						
Police						
07/01/05	\$ 561,668,700	\$ 799,314,200	\$ 237,645,500	70.27 %	\$ 80,997,400	293.40 %
07/01/04	571,116,300	756,644,000	185,527,700	75.48	76,198,900	243.48
07/01/03	586,408,400	741,581,800	155,173,400	79.08	73,351,500	211.55
01/01/02	593,995,000	717,947,900	123,952,900	82.74	71,099,800	174.34
Fire Service						
07/01/05	259,005,700	382,000,700	122,995,000	67.80	42,699,600	288.05
07/01/04	261,791,800	357,848,500	96,056,700	73.16	40,278,600	238.48
07/01/03	268,353,900	366,685,400	98,331,500	73.18	39,305,700	250.17
01/01/02	272,813,200	331,332,200	58,519,000	82.34	33,241,500	176.04
Deputy Sheriffs'						
07/01/05	24,845,600	52,585,700	27,740,100	47.25	7,836,000	354.01
07/01/04	23,551,000	46,926,700	23,375,700	50.19	6,438,700	363.05
07/01/03	24,029,700	46,331,800	22,302,100	51.86	6,847,600	325.69
01/01/02	23,525,300	37,772,800	14,247,500	62.28	5,516,400	258.28
Correctional Officers'						
07/01/05	43,621,800	74,215,300	30,593,500	58.78	17,969,700	170.25
07/01/04	39,462,800	65,511,100	26,048,300	60.24	16,857,500	154.52
07/01/03	36,333,100	67,712,700	31,379,600	53.66	16,551,100	189.59
01/01/02	31,646,400	50,481,500	18,835,100	62.69	14,247,800	132.20

Required Supplementary Information – Schedule of Funding Progress (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered payroll ((b-a)/c)	
Supplemental Pension Plans:							
Deputy Sheriffs'							
07/01/05	\$ 4,282,700	\$ 6,902,200	\$ 2,619,500	62.05	% \$ 1,245,200	210.37	%
07/01/04	4,570,300	6,660,800	2,090,500	68.61	1,519,500	137.58	
07/01/03	4,820,500	6,203,900	1,383,400	77.70	1,673,500	82.67	
01/01/02	5,017,330	5,937,700	920,370	84.50	1,811,400	50.81	
Correctional Officers'							
07/01/05	2,895,000	4,703,000	1,808,000	61.56	2,091,700	86.44	
07/01/04	2,747,300	4,228,200	1,480,900	64.98	2,035,800	72.74	
07/01/03	2,653,800	3,611,900	958,100	73.47	1,998,300	47.95	
01/01/02	2,501,135	2,898,600	397,465	86.29	1,810,700	21.95	
Crossing Guards							
07/01/05	826,700	1,623,900	797,200	50.91	1,604,700	49.68	
07/01/04	787,200	1,412,900	625,700	55.72	1,508,300	41.48	
01/01/03	677,900	1,246,700	568,800	54.38	1,411,400	40.30	
01/01/01	635,300	815,000	179,700	77.95	1,150,500	15.62	
AFSCME							
07/01/05	16,694,400	24,095,800	7,401,400	69.28	23,647,200	31.30	
07/01/04	15,393,000	22,728,500	7,335,500	67.73	22,144,300	33.13	
01/01/03	13,582,600	22,861,000	9,278,400	59.41	21,151,800	43.87	
01/01/01	12,329,200	16,472,200	4,143,000	74.85	17,538,100	23.62	
General Schedule							
07/01/05	70,919,700	118,428,600	47,508,900	59.88	83,998,800	56.56	%
07/01/04	64,036,100	110,736,200	46,700,100	57.83	80,081,400	58.32	
01/01/03	53,793,700	111,120,600	57,326,900	48.41	73,691,600	77.79	
01/01/01	45,070,000	73,312,300	28,242,300	61.48	59,096,000	47.79	
Fire Civilian							
07/01/05	3,405,100	6,467,300	3,062,200	52.65	3,670,000	83.44	
07/01/04	3,062,700	5,837,900	2,775,200	52.46	3,534,600	78.52	
01/01/03	2,587,400	5,473,700	2,886,300	47.27	3,349,640	86.17	
01/01/01	2,127,600	3,330,000	1,202,400	63.89	2,890,400	41.60	
Police Civilian							
07/01/05	6,752,800	13,522,800	6,770,000	49.94	11,350,200	59.65	
07/01/04	5,504,500	11,089,400	5,584,900	49.64	9,361,400	59.66	
01/01/03	4,091,000	9,286,000	5,195,000	44.06	8,656,224	60.01	
01/01/01	3,213,700	5,853,200	2,639,500	54.91	6,374,300	41.41	